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NASA Procedural Requirements

COMPLIANCE IS MANDATORY**NPR 9210.1**Effective Date: September 30,
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Request Notification of Change

 (NASA Only)

Subject: Cash and Fund Balance with Treasury

Responsible Office: Office of the Chief Financial Officer[| TOC](#) | [Preface](#) | [Chapter1](#) | [AppendixA](#) | [ALL](#) |

Appendix A. Definitions

A.1 Adjustment. An accounting entry recorded to correct or modify a previously entered deposit or disbursement transaction, based on research by the agency.

A.2 Agency Location Code (ALC). A numeric symbol used to identify each agency or department accounting or reporting office. The ALC is used on reports and documents prepared by or for agency accounting stations and disbursing offices (e.g., eight-digit agency location station code, four-digit checking account symbol, and three-digit Treasury office number).

A.3 Authorized Official. An individual delegated authority to approve the recording, reporting, or reconciliation of accounting transactions in IEMP/CF.

A.4 Business Event Type Code (BETC). An eight-character code that indicates the type of activity being reported (borrowing, repayment, offsetting collection, receipt, disbursement, etc.) It is used in combination with the Treasury Account Symbol (TAS) to determine the transaction effect on the Fund Balance with Treasury.

A.5 CA\$HLINK II. CA\$HLINK II is a worldwide deposit reporting and cash concentration system. Users can obtain deposit information daily using the Agency Access option with CA\$HLINK II.

A.6 Clearing Accounts. These accounts are established for the temporary holding of general, special or trust collections, or unidentified disbursements pending posting to the applicable account.

A.7 Federal Reserve Bank (FRB). A Federally designated bank for processing check issue information transmitted to Treasury. In certain cases, the agency may use the FRB to make cash and/or check deposits.

A.8 Financial Management Service (FMS). FMS is a Treasury bureau that provides central payment services to Federal agencies, operates the Federal government's collections and deposit systems, provides Governmentwide accounting and reporting services, and manages the collection of delinquent debt owed to the government.

A.9 Statement of Differences (FMS 6652). FMS produces the Statement of Differences (FMS 6652) to identify differences between the amounts of deposit and disbursement reported by the ALCs and the corresponding amounts recorded by Treasury. A FMS 6652 is generated for each ALC by accounting month and accomplished month if there is a discrepancy. The accounting month is the month the report is generated. The accomplished month is the month the difference occurred.

A.10 Fund Balance with Treasury (US Standard General Ledger (USSGL) Account 1010). FBWT is the aggregate amount of funds on deposit with Treasury.

a. FBWT increases by:

- (1) Receiving appropriations, re-appropriations, continuing resolutions, appropriation restorations, and allocations; and
- (2) Transfers-in and reimbursements from other agencies.

b. FBWT is reduced by:

- (1) Disbursements made to pay liabilities or to purchase assets, goods, and services;
- (2) Investments in U.S. securities (securities issued by Treasury);
- (3) Cancellation of expired appropriations;
- (4) Transfers-out and reimbursements to other entities or to the Treasury; and
- (5) Sequestration or rescission of appropriations.

A.11 Fund Balance with Treasury Under a Continuing Resolution (USSGL Account 1090). The amount equal to the funding provided under a continuing resolution and apportioned in accordance with OMB's automatic apportionment bulletin. The balance in this account will adjust to zero when FMS processes a warrant and must adjust to zero by year-end.

A.12 General Fund. General Fund Expenditure accounts to record amounts appropriated by Congress for the general support of the Government.

A.13 General Fund Receipt Accounts. These are established to account for receipts that have not been earmarked by law for a specific purpose.

A.14 Governmentwide Accounting (GWA)-Account Statement. A statement that provides agencies with a central source for retrieving a monthly picture of their account balances to facilitate the maintenance of the Fund Balance with Treasury (FBWT). The GWA Account Statement presents appropriation and non-expenditure activity and displays summary transactions (payment schedules, deposit tickets) by both TAS and the ALC initiating the transaction.

A.15 Governmentwide Accounting (GWA)-Partial FMS 224 Application. The system used by Federal Program Agencies (FPA) to report monthly accounting activity to FMS.

A.16 Governmentwide Financial Report System (GFRS). GFRS is a system that captures each agency's closing package information and links the agencies' comparative, audited consolidated, department-level financial statements to the Financial Report and resolves material deficiencies identified by the Government Accountability Office (GAO).

A.17 Government On-Line Accounting Link System II (GOALS II). GOALS II is the Governmentwide network that provides automated financial reporting directly to FMS and the Office of Management and Budget (OMB). It also provides agencies with reports on receipt and disbursement activity and other FBWT transactions.

A.18 Integrated Enterprise Management Program/Core Financial System (IEMP/CF). IEMP/CF contains the integral component of NASA systems architecture for the business processes of the CFO.

A.19 Intra-Governmental Payment and Collection (IPAC) System. IPAC is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPA). IPAC facilitates the intragovernmental transfer of funds, with descriptive data from one FPA to another.

A.20 NASA FMS 224 Reporting Entity. Any Agency, Center, or Department responsible for providing the FMS 224 to Treasury on NASA's behalf.

A.21 Regional Financial Centers (RFC). An FMS Center that issues payments and processes cancellation documents on behalf of Federal civilian agencies.

A.22 Revolving Fund Accounts. Funds authorized by specific provisions of law to finance a continuing cycle of business-type operations.

A.23 Service Provider. An agency, private sector, or public reimbursable source that is performing, or will perform, a commercial activity.

A.24 Special Fund Accounts. Special Fund Receipt Accounts are receipts from specific sources earmarked by law for specific purposes. Special Fund Expenditure Accounts are amounts appropriated from special fund receipts.

A.25 Statement of Transactions (FMS 224 or 224). A Statement used by Treasury disbursed Agencies to report their monthly FBWT disbursement and collection activity to Treasury.

A.26 Treasury Account Symbol (TAS). The receipt, expenditure, appropriation, and other fund account symbols and titles as assigned by Treasury.

A.27 Treasury Account Symbol/ Business Event Type Code (TAS/BETC). The combination of TAS/BETC used to identify transactions and classify them properly to determine the effect on the Fund Balance with Treasury.

A.28 Trust Funds. A trust fund agreement or statute designates a fund as a trust fund. Trust Funds are special accounts in the Treasury that receive earmarked taxes or other kinds of revenue collections, such as user fees, and from which payments are made for special purposes as established by law.

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